

A4
First of all, as shown in FIG. 2A, form numerous semiconductor structures 21 on the surface of wafer 20, where semiconductor structures 21 comprises gate, electrode of capacitor, isolation layer, and multilevel interconnects. Then, form a coating layer 22 over the surface of wafer 20 to protect these semiconductor structures 21, where coating layer 22 comprises dielectric layer and [depth] thickness of coating layer 22 is equal to or higher than heights of semiconductor structures 21.

On page 8, please replace the paragraph beginning at line 4 with the following amended paragraph.

A5
First of all, form a dielectric layer over surface of wafer, where surface of wafer comprises comprise gate, electrode of capacitor, isolation layer, multilevel interconnects, and other semiconductor structures. Moreover, thickness of dielectric layer is not less than heights of these semiconductor structures. Then, planarize the surface of dielectric layer by chemical mechanical polishing.

IN THE CLAIMS:

Please delete claims 2, 12, and 19 without prejudice or disclaimer.

Please replace claim 1 with the following amended claim 1.

A6
1.(Amended) A method for forming a contact window, said method comprise:
forming a plurality of semiconductor structures on a wafer;
forming a coating layer over the surface of said wafer, where the thickness of said coating layer is not less than the heights of said semiconductor structures;
forming an over coating layer over said coating layer, wherein the etching rate of said over coating layer is higher than the etching rate of said coating layer; and
forming said contact window in both said over coating layer and said coating layer, wherein upper part of said contact window is outwardly widened.

Please add the following new claims to the application.

21.(New) The method of claim 1, wherein both said semiconductor structures are covered and a plurality of gaps, which are located between neighboring semiconductor structures, are totally filled by said coating layer.

22.(New) The method of claim 21, said gaps being not filled by said over coating layer.